

## KEELE PARISH COUNCIL RISK ASSESSMENT (adopted 21 April 2020 reviewed 13 May 2024)

### Mission Statement of Parish Council:

To provide services for, and manage and maintain the assets of, the Parish of Keele, within the resources provided by the annual precept and other incomes, taking into account the wishes of the residents and obtaining value for money.

Aim	Risk	Method used to Minimise Risk	Person(s) Responsible
<b>1.</b> To ensure compliance with the Acts of Parliament, Council's financial regulations and code of conduct	1. Lack of knowledge of regulations and codes	Ensure that all Councillors have copies of relative Acts, Code of Conduct, and Standing Orders	Chair Clerk
	2. Absence of standing orders	Ensure that Standing Orders are produced, understood by councillors, and reviewed at least once per year	Chair Clerk
	3. Actions by the PC outside its powers laid down by Parliament	As at 1.1 above	Chair Clerk
	4. Lack of commitment to regulations and procedures	Regular reference to appropriate regulations in agenda items Delegation of responsibilities to progress agreed actions to individual councillors	Chair All councillors Clerk
	5. Items purchased without proper tendering procedures, resulting in accusations of commercial favouritism	Ensure that all councillors are aware of regulations re estimates and full tender procedures Introduce practice of estimates for all purchases over an agreed figure	Chair Clerk
	6. Payments made without prior approval and adequate control	Ensure all payments are approved in Council meetings and recorded in minutes Keep cash payments to a minimum, and avoid if possible	Chair Clerk
	7. Lack of control of signatories to cheques/Bacs payments	Keep list of authorised signatories and sign cheques/bacs in meeting, unless in emergency	Chair Clerk
	8. VAT not properly accounted for, resulting in overclaims and large demands from C&E	Ensure appropriate publications held and that Clerk has good knowledge of regulations	Chair Clerk

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<p>2. To identify and regularly review the Council's priorities</p>	<p>1. Lack of knowledge of how to set objectives, set priorities, and identify risks to their achievement</p>	<p>All councillors to be made aware of need for objectives and identification of risk Attend training sessions if practicable and available</p>	<p>Chair All Councillors Clerk</p>
	<p>2. Lack of commitment by council members</p>	<p>Add risk assessment to agenda annually, reviewing particular items, and results against those items</p>	<p>Chair Clerk</p>
	<p>3. No risk analysis carried out</p>	<p>As at 2.1 above Ensure that completion of the risk assessment is given high priority, as a requirement of the Audit Commission</p>	<p>Chair Clerk</p>
	<p>4. No steps taken to combat identified risks</p>	<p>As at 2.2 above</p>	<p>Chair Clerk</p>

<p><b>3.</b> To influence other council departments and Government organisations to fulfil the requirements of the Parish population</p>	<p>1. Lack of effective lines of communication with other organisations</p>	<p>Note all communication lines which are essential or beneficial and make information available to all councillors Establish contacts by name and where possible faceto-face</p>	<p>Chair Clerk</p>
	<p>2. Lack of effective lines of communication with parishioners</p>	<p>Take every opportunity to publicise role of Parish Council Create Parish newsletter if none exists Effective use of Notice Boards and “fliers” Use key issues to raise profile of PC and to test parishioners’ views</p>	<p>All Clerk All</p>
	<p>3. Lack of preparation on subjects requiring influence</p>	<p>Ensure that all councillors are aware of need for careful research and are guided as to where to obtain relevant information on issues under discussion As at 3.1 above</p>	<p>Clerk</p>
	<p>4. Lack of confidence by Parish Councillors</p>	<p>Experienced councillors to assist newcomers to establish essential contacts Delegate responsibility for specific contacts to individual councillors</p>	<p>All Chair</p>

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<p>4. To ensure that all councillors are aware of their responsibilities, and possible liabilities, and to provide adequate insurance cover for all possible risks</p>	<p>1.Lack of knowledge of possible culpability of councillors  2.Lack of education of Councillors regarding culpability  3.Inadequate insurance cover taken out – property, personal liability, employer’s liability</p>	<p>Creation of standing orders and familiarisation with those where greatest risk occurs  As at item 4. above  Delegate responsibility to one or two councillors to assist newcomers to understand culpability  Attend any training courses available  Review risk assessment by including on agenda of PC meetings annually  Delegate responsibility for keeping up-to-date with insurance requirements to an individual councillor</p>	<p>Clerk  Chair  Chair  Clerk  Chair</p>
<p>5. To keep appropriate books of account accurately and up-to-date through out the financial year</p>	<p>1. Lack of knowledge of accounting requirements  2. Lack of commitment to accounting requirements  3. Bank charges unnecessarily incurred  4. Inaccuracies in recording amounts, totals in books of account, and bank reconciliations  5. Inaccuracies and interest losses caused by account transfers</p>	<p>Ensure that all councillors are familiar with current financial regulations and include them in standing orders  Review standing orders annually  Chair to take overall responsibility for financial management    As at 5.1 above  Clerk to produce financial reports at all meetings  Internal audit reports to be made available to all councillors on request and any recommendations to be acted upon promptly    Chair to carry out regular inspection of books of account  Internal audit to be undertaken annually  Chair to ensure that books of account are formatted in such a way that internal controls are included and activated  Internal audits to advise on internal controls required    Keep number of accounts to a minimum but ensure that any large credit balances are deposited in an interest bearing account</p>	<p>Clerk  Clerk  Chair    Clerk    Chair    Chair    Clerk  Clerk</p>

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	<p>6. The most beneficial interest terms not being employed</p> <p>7. Inadequate control of cash receipts and payments</p> <p>8. Books of account not kept up to date/ invoices not posted promptly</p> <p>9. Internal controls not in place or not operated</p> <p>10. Payments missed or delayed due to inadequate filing of invoices</p> <p>11. Clerk taken ill or leaves without replacement</p>	<p>Ensure that favourable interest rate is obtained in deposit accounts and review against alternatives, but bearing in mind the risks in changing accounts</p> <p>Avoid cash payments and receipts if possible Where cash payments and receipts are unavoidable use a properly controlled petty cash account with a set maximum balance. Pay in to bank within 3 working days where possible</p> <p>Regular checks by Chair and internal auditor Financial reports at all PC meetings</p> <p>As at 5.8 above</p> <p>As at 5.8 above</p> <p>Chair to be familiar with all aspects of financial matters</p>	<p>Clerk</p> <p>Chair Clerk</p> <p>Chair</p>

<p>6. To ensure that payments made from council funds and the use of assets, represent value for money, are adequately managed, and comply generally with the wishes of the residents</p>	<p>1. Lack of knowledge of wishes of residents</p> <p>2. Use of funds not giving value for money</p> <p>3. Use of funds not in accordance with the wishes of the residents</p>	<p>As at 3.2 Ensure residents are consulted on all major financial issues by posting notices in advance on PC notice boards</p> <p>Effective budget planning processes</p> <p>As at item 2 above Internal audit checks to cover consultation process</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk/Chair</p>
<p>7. To ensure that the annual precept requirement results from an adequate budgetary</p>	<p>1. Lack of knowledge of budgetary process, and Council regulations</p>	<p>Include regulations in Standing Orders issued to all councillors Place item on agenda early in year to remind</p>	<p>Clerk</p> <p>Clerk</p>

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<p>process; progress against the budget is regularly monitored; and reserves are appropriate</p>	<p>2. Lack of commitment to budgetary process</p> <p>3. Inadequate consideration of requirements for annual precept</p> <p>4. Calculation not in accordance with Council regulations</p> <p>5. Inadequate internal controls with regard to monitoring expenditure</p> <p>6. Reserves too low</p>	<p>councillors of budget process and actions required Delegate responsibility for managing budgetary process to Clerk and Chair</p> <p>As at 7.1. above Involve all councillors in budgetary process not solely the Clerk</p> <p>Place item on agenda early in year to remind councillors of budget process and actions required Delegate responsibility for managing budgetary process to Clerk and Chair Start consideration of calculation at least 2 months prior to submission date Create annual plan to assist in process</p> <p>Checks by Chair and Internal Auditor</p> <p>Checks by Chair and Internal Auditor Financial and budget progress reports to all PC meetings</p> <p>As at 7.5 above</p>	<p>Council</p> <p>Clerk</p> <p>Clerk</p> <p>Council</p> <p>Clerk</p> <p>Clerk/Chair</p> <p>Chair</p> <p>Chair Clerk</p>
<p><b>8.</b> To explore all possible sources of income, and to ensure that expected income is fully received</p>	<p>1. Lack of knowledge of possible sources of income e.g. grants</p> <p>2. Lack of commitment to pursue possible sources of income</p> <p>3. Receipts not banked or not banked promptly</p> <p>4. Debts not pursued promptly</p>	<p>Clerk and Chair to gain experience of all grants available and application procedures</p> <p>As at 8.1 above</p> <p>Regular checks by Chair Internal audit checks</p> <p>As at 8.3 above</p>	<p>Clerk/Chair</p> <p>Chair</p>

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	5. VAT claims not made promptly or made incorrectly	Ensure Clerk has appropriate and up-to-date VAT official publications Regular checks by Chair Internal audit checks	Clerk Chair
9. To ensure that salaries paid to employees and amounts paid to contractors are paid in accordance with council regulations, and adequately monitored	1. Inappropriate rate of pay to employees  2. Amounts paid to contractors not in accordance with contract and inadequately monitored	Ensure employee regulations are available and understood by Clerk Checks by Chair Internal audit checks  Internal audit checks Checks by Chair Checks and monitoring at all PC meetings	Clerk Chair  Chair
Aim	Risk	Method used to Minimise Risk	Person(s) Responsible
10. To ensure that year end accounts are prepared on the correct accounting basis, on time, and supported by an adequate audit trail	1. Lack of knowledge of Council regulations and procedures  2. Late or non- submission of annual accounts  3. Year end accounts not prepared, inaccurate, or not in accordance with Council requirements  4. Inadequate audit trail from records to final accounts	Include financial regulations in Standing Orders Attend training seminars where available  Include a time table in Standing Orders Chair to monitor progress against timetable and report to PC meetings  Checks by Chair Internal audit checks  As at 10.3 above	Clerk All  Clerk Chair  Chair



<p><b>11.</b> To identify, value, and maintain all the assets of the Parish Council, and ensure that asset and investment registers are complete, accurate and properly maintained</p>	<p>1. Lack of knowledge of assets of Parish Council</p> <p>2. Assets lost or misappropriated</p>	<p>Ascertain and record all assets for which Parish council is responsible</p> <p>Create permanent asset register</p> <p>Establish who is responsible for security and maintenance of each asset</p>	<p>Clerk</p> <p>Clerk</p> <p>Clerk</p>
	<p>3. Inadequate or inaccurate valuation of the council's assets</p> <p>4. Asset register not established or inadequately maintained</p>	<p>Appoint councillor responsible for regular monitoring of location and use of assets</p> <p>Arrange for periodic review of valuations and arrange for professional valuation where necessary</p> <p>Internal audit checks</p> <p>Create asset register in accordance with Audit Commission requirements</p>	<p>Chair</p> <p>Clerk</p> <p>Clerk</p>
<p><b>12.</b> To comply with appropriate Government legislation regarding disability, racial equality, safeguarding children etc</p>	<p>1. Lack of knowledge of applicable legislation</p> <p>2. Lack of public awareness of applicable legislation</p> <p>3. Failure to comply with applicable legislation</p>	<p>Clerk to have all appropriate legislation available</p> <p>Review liabilities and responsibilities periodically at PC meetings</p> <p>Include, as appropriate, in any public consultations</p> <p>As at 12.1 above</p>	<p>Clerk</p> <p>Clerk/Chair</p>
<p><b>13.</b> To carry out adequate safety checks on all equipment for which the council is responsible</p>	<p>1. Lack of information on equipment</p>	<p>Ensure that all current legislation and advice is held by Clerk</p> <p>Include in asset register all properties for which PC responsible</p>	<p>Clerk</p> <p>Clerk</p>
<p><b>14.</b> Pandemics and other national emergencies which require the Government to restrict the holding of Parish Council meetings</p>	<p>1. Restrictions on holding parish council meetings and inability to make decisions due to limited delegated authority</p>	<p><b>Through the adoption of this risk assessment annually</b> allow delegated authority and increase limits and powers, to allow urgent business decisions to be taken in consultation with the chair to allow business continuity</p>	<p><b>Clerk and Chair</b></p>

